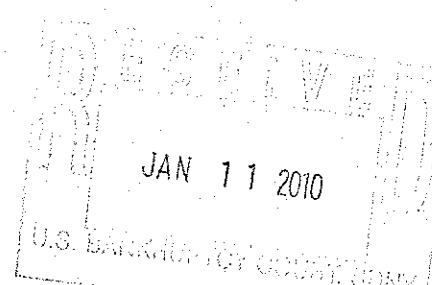


**Howard S Grotsky, Ed. D.
1500 Pembroke Jones Drive
Wilmington, NC 28405**

January 4, 2010

Bernard L. Madoff Investment Securities LLC in Liquidation
Clerk of the United States Bankruptcy Court for
The Southern District of New York
One Bowling Green
New York, New York 10004



Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, New York 10111

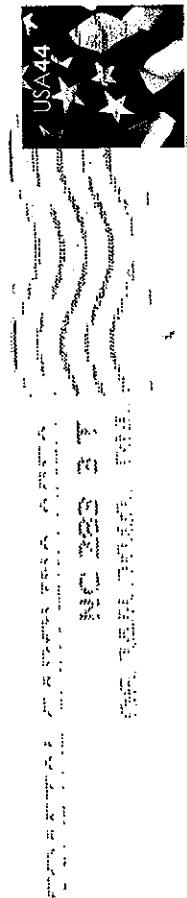
Re: Bankruptcy Case No. 08-1789 (BRL)
Howard S Grotsky, SIPC claim # 1B0118

Dear Mr. Picard,

In response to the Notice of Trustee's Determination of Claim dated December 8, 2009. I hereby submit my opposition to the denial of the above referenced claim. My opposition is based on applicable law and is submitted to preserve any claim that might be recognized for indirect investments in Bernard L. Madoff Investment Securities LLC. I hereby reserve all rights in this matter including the right to supplement and amend this opposition.

Sincerely,

Howard S Grotsky, Ed. D.



Howard Grotsky, Ed.D.
5010 Randall Parkway
Wilmington, NC 28403

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